

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Sato et al.
Title: AUTOMOBILE SEAT
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AMENDMENT AND REPLY UNDER 37 C.F.R. § 1.116

This communication is responsive to the Final Office Action dated December 21, 2006 and the Advisory Action dated March 30, 2007, concerning the above-referenced patent Application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this document.

Remarks/Arguments begin on page 6 of this document.

Please amend the application as follows: